RECORDATION NO. 17978-C

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SURFACE TRANSPORTATION BOARD

OF COUNSEL URBAN A. LESTER

July 17, 2006

ELIAS C. ALVORD (1942) ELLSWORTH C. ALVORD (1964)

Mr. Vernon A. Williams Secretary Surface Transportation Board Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Statement of Change in Reporting Marks and Road Numbers, dated as of July 5, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease previously filed with the Commission under Recordation Number 17978.

The name and address of the party to the enclosed document are:

Lessor:

Pitney Bowes Credit Corporation

27 Waterview Drive Shelton, CT 06484

[Lessee:

Farmland Foods, Inc. c/o Smithfield Foods, Inc. 499 Park Avenue, 5th Floor

New York, NY 10022]

A description of the railroad equipment covered by the enclosed document is:

30 railcars: FLFX 9001 - FLFX 9030 (previously FLIX 9001 - FLIX 9030).

A short summary of the document to appear in the index is:

Statement of Change in Reporting Marks and Road Numbers.

Also enclosed is a check in the amount of \$34.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem Enclosures



JUL 17 '06

July 5, 2006

Mr. Vernon A. Williams Secretary Surface Transportation Board Washington, D.C. 20423

Re: Statement of Change in Reporting Marks and Road Numbers

Dear Mr. Williams:

Please be advised that the reporting marks and/or road numbers of the rail cars identified in the attached Schedule A have been changed as set forth therein.

Pitney Bowes Credit Corporation

STATE OF CONNECTICUT)) ss: **COUNTY OF FAIRFIELD**

On this 6th day of July, 2006, before me, a notary public in and for the county and state aforesaid, personally appeared L.D. Osmanski, to me personally known, who, being by me duly sworn, says that he is a Vice President of Pitney Bowes Credit Corporation, that the said instrument was signed on behalf of said corporation by authority of its Board of Directors, and he acknowledges that the execution of the foregoing instrument was the free act and deed of the corporation.

My commission expires: 5|31|20|0

Schedule A

Original Reporting Marks:

FLIX 9001 through 9030

New Reporting Marks:

FLFX 9001 through 9030